

COMM UNITY PLUS SERVICES LTD

ACN 603 318 494

**GENERAL PURPOSE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2018**

COMM UNITY PLUS SERVICES LTD
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FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2018

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COMM UNITY PLUS SERVICES LTD
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DIRECTORS' REPORT

The Board of Directors presents their report on the Association for the financial year ended 30 June 2018.

Directors

The names of members of the Board of Directors in office at any time during or since the end of the year are:

Name	Board Position
Susanne Legena	Chairperson
Greg Bowers	Treasurer
Kim Nguyen	Secretary
James McCarthy	Director
Sejla Kadric	Director
Nella Buccheri	Director
Hassan Ibrahim	Director
	Resigned July 2017

The Board of Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

Company Secretary

Kim Nguyen held the position of the Company Secretary at the end of the financial year.

Principal Activities

Comm Unity Plus Services Ltd delivers a range of early intervention and prevention programs and focuses on informing and engaging with their communities by delivering:

- Adult Education
- Family Services
- Legal Services (from the Brimbank Melton Community Legal Centre) and
- A range of community engagement activities from their Neighbourhood House at Deer Park.

The services are pivotal to building social capital in Melbourne's Western Suburbs.

There were no significant changes in the principal activities of the Association during the year.

Short Term and Long Term Objectives

Our Vision – Safe and vibrant communities where people are engaged, respected and in charge of their future.

Our Purpose – To understand the needs of individuals and communities we service and provide effective and efficient services to increase economic, social and cultural participation.

Our Values:

Responsive – We will listen to our diverse communities, measure impacts and make informed decisions about the services we provide.

Empowering – We will respect the strength of our communities and collaborate to deliver holistic services.

Accountable – We will be responsible and self-reflective. We will acknowledge and celebrate achievements.

Our Objectives:

• Connect to, engage with and understand the changing needs of our community

Strategies:

- Develop community needs and engagement strategies for all programs
- Develop and implement a 'theory of change' including co-design, review and evaluation frameworks for all programs
- Build community strengthening programs and strategies to improve student and client retention

• Delivering integrated and multi-disciplinary services

Strategies:

- Develop and integrated/multi-disciplinary service planning framework and service delivery plan
- Build collaborative partnerships and multidisciplinary approach to assess client needs
- Provide wrap around services to clients with complex needs building on the expertise of all the programs within community+ and external agencies

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DIRECTORS' REPORT

• **Develop a sustainable organisation**

Strategies:

- Ensure all programs are financially sustainable and accountable
- Develop and implement workforce development planning to build skills and knowledge of the staff
- Maximize the operational and infrastructure efficiency to support service delivery

• **Build the advocacy skills of and represent the voice of our community**

Strategies:

- Participate in appropriate policy reform and advocacy networks and research to influence decision makers
- Develop advocacy strategies with community input and participation

Strategy for achieving short and long-term objectives

The Company's strategies for achieving these short and long-term objectives are to:

1. Build relationships and collaboration for improved service delivery

- Establish community engagement strategies to provide input into planning programs
- Ensure services are delivered in partnership with relevant stakeholders
- Commitment to evaluating effectiveness of our programs from both client and stakeholder perspectives

2. Deliver services across the continuum

- Plan, implement and monitor early intervention and prevention services
- Provide outreach models and flexible delivery options
- Seamless referral pathways provided with improved referral processes

3. Embed a sustainable future through organisational development

- Develop mechanisms to monitor quality of service delivery and regular evaluation
- Commit to building capacity in our workforce and offer ongoing professional development opportunities
- Value the skills, knowledge and attributes of paid, unpaid staff and community members of Community West

Key Performance Indicators

Measured using the strategies for achieving short and long-term objectives.

Information on Directors

The particulars of the qualifications, experience and special responsibilities of each Director are as follows:

Susanne Legena

Qualifications: BA, MA (Professional Communication)

Experience: Susanne was elected to the **commUnity+** board in 2016. She is the CEO of Plan International Australia and an advocate for foreign aid and community development, gender equality and youth participation.

Susanne has held various executive roles at Plan International Australia including Executive Manager overseeing and leading operations, Deputy CEO and Director of Public Engagement leading policy, advocacy and communications efforts. She has previously served as Chief of Staff to the Victorian Minister for Energy, Resources and Community Development where she contributed to key policies on energy and climate change as well as leading the implementation of A Fairer Victoria a whole of government social policy action plan to address disadvantage and promote inclusion and participation.

Susanne has a Bachelor of Arts in Social Sciences from Flinders University and a Master of Arts (Professional Communication) from Deakin University. She has had a career dedicated to working on social justice issues and commenced working life as a community development worker for an international youth-led student organisation and for several non-government organisations tackling family violence, poverty, youth unemployment and homelessness.

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DIRECTORS' REPORT

Information on Directors (continued)

Greg Bowers B Bus, CPA

Qualifications: Greg Bowers joined the **commUnity+** board in early 2017. Greg is currently the Chief Financial Officer at Trust for Nature in Victoria. Trust for Nature is a statutory authority protecting native plants and wildlife on private land in Victoria. A Certified Practising Account with a Business degree from Ballarat University, Greg has extensive experience in financial management. Greg has overseen large scale financial and process management at the Australian Crime Commission and PMSC. A certified TEFL teacher, Greg has worked as an English teacher overseas and is passionate about opportunities that come through adult education. Greg offers commUnity+ his extensive financial and operational management experience to oversee the next phase of the organisation's growth into the North Western and Inner Melbourne regions.

Greg was appointed to the Board as Treasurer in 2018.

Kim Nguyen

Qualifications: BA, Cert IV Frontline Management, Cert III Employment Services, Grad Cert Management

Experience: Kim was elected to commUnity+ Board in 2013. She has worked extensively in the employment and asylum seeker sector assisting culturally diverse clients find pathways to employment and seek asylum in Australia. Arriving to Australia as a refugee over 17 years ago, Kim is passionate about the rights of culturally and linguistically diverse communities and advocates to remove barriers to employment. Kim has strong professional networks in Melbourne's north and west which add enormous value to her work with our Board. She strongly believes in integrating compassion, respect and honesty into her daily work.

James McCarthy

Qualifications: Master of Social Work, Dip Social and Community Service Work, Cert IV Mental Health Work, Cert IV Alcohol and Other Drug Work, Grad Cert Human Services, Grad Cert Social Science, Grad Cert Community Service Practice, Cert IV Business (Governance)

Experience: James has been a board member with **commUnity+** since 2004 when we were known as Community West and has been the chairperson for 10 years and deputy chairperson for 3 years during this time. James is a Social Worker with over 20 years' experience in the social and human services sector, and is currently working with palliative care and operating a private practice as a supervisor and consultant.

He is involved with several other organisations and is the current chairperson of No To Violence, C-Collective (an organisation started by James) and was the previous president of Interchange Victoria. James has a number of other volunteer roles in the community including being a Justice of the Peace, St John's Ambulance and various roles with the Office of the Public Advocate.

James has Master of Social Work and a range of qualifications in other areas including; family violence, governance, AOD, mental health and training and assessment. James has maintained a strong connection with the Western suburbs of Melbourne through the many roles he has held that aim to contribute in empowering and growing resilient communities.

Sejla Kadric

Qualifications: BBA, Grad Dip CA, Member of the Institute of Chartered Accountants in Australia

Experience: Sejla was elected to the **commUnity+** Board in 2012. She is an associate director and chartered accountant at ShineWing Australia Pty Ltd. Sejla moved to Australia in 1996 and grew up in the western suburbs. As a Board Member, her financial expertise ensures commUnity Plus has highly developed financial and internal control systems to mitigate any risks. Sejla has significant experience auditing not-for-profit organisations and understands the structures, rules and reporting obligations of incorporated associations.

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DIRECTORS' REPORT

Information on Directors (continued)

Nella Buccheri

Qualifications: BA, LLB & qualified legal practitioner

Experience: Nella was elected to the commUnity+ Board in 2016. She is currently the Associate Director of Legal Practice at Victoria Legal Aid. She has significant experience in criminal law and has over 10 years' experience working in the delivery of legal services through her role in the Legal Practiced Directorate. Nella is responsible for the general oversight of the operations of Assignments Unit to ensure that strategic objectives and priorities are being met. Nella provides advice to the VLA Board and the Senior Executive on issues relating to eligibility for grants of legal assistance and expenditure.

Nella is a local resident of the Melton area and has a strong interest in social justice. She is very supportive of the work we do in the west and would like to be part of that. Nella is conscious of the issues faced by people in the west, in particular those of new and emerging communities and family violence in the Melton area.

Meetings of Directors

During the financial year, 6 meetings of Directors (including committees of Directors) were held.

Attendances by each director during the year were as follows:

	Meetings	
	Number eligible to attend	Number attended
Susanne Legena	6	6
Greg Bowers	6	4
Kim Nguyen	6	4
James McCarthy	6	6
Sejla Kadric	6	5
Nella Buccheri	6	5

The Directors act in an honorary capacity and are not paid for services to Comm Unity Plus Services Ltd.

After balance day events

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect

Contribution in Winding Up

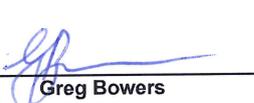
Comm Unity Plus Services Ltd is a Company limited by guarantee. If the Company is wound up, the constitution states that each member is required to contribute a maximum of \$5.00 towards meeting any outstanding obligations of the Company.

At 30 June 2018 the collective liability of members was \$30 (2017: \$36).

Auditor's Independence Declaration

The auditor's independence declaration for the year ended 30 June 2018 has been received and is included in this report on Page 5.

Signed in accordance with a resolution of the Board of Directors.

Director  
Susanne Legena Greg Bowers

Dated: 21 November 2018

**AUDITOR'S INDEPENDENCE DECLARATION
UNDER 60-40 OF THE AUSTRALIAN CHARITIES AND
NOT-FOR-PROFITS COMMISSION ACT 2012
TO THE DIRECTORS OF
COMM UNITY PLUS SERVICES LTD
ACN 603 318 494**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2018 there have been:

- (i) no contraventions of the auditor independence requirements of the *Australian Charities and Not for Profits Commission Act 2012* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.



CA

Name of Auditor: Frederik R.L. Eksteen

Date: 21 November 2018

Address: Collins & Co
127 Paisley Street
Footscray VIC 3011

COMM UNITY PLUS SERVICES LTD
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STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2018

	Note	2018 \$	2017 \$
REVENUES	2	8,461,356	5,325,972
EXPENSES			
Employee benefits expenses		(5,593,911)	(3,978,365)
Depreciation and amortisation expenses	3	(145,951)	(150,610)
Interest paid on building loan		(80,368)	(83,519)
IT infrastructure upgrade lease charges		(31,009)	-
Program resources		(299,927)	(194,736)
Lease expenditure		(992,493)	(661,027)
Data management fees		(166,008)	(113,948)
Other expenses		<u>(949,092)</u>	<u>(469,230)</u>
Profit/(loss) attributable to entity		202,597	(325,463)
Other comprehensive income after income tax		-	-
Net gain or loss on revaluation of non-current assets	7	-	35,000
Other comprehensive income for the year, net of tax		<u>-</u>	<u>35,000</u>
Total comprehensive income for the year, net of tax		<u>202,597</u>	<u>(290,463)</u>
Total comprehensive income/(loss) attributable to entity		<u>202,597</u>	<u>(290,463)</u>

COMM UNITY PLUS SERVICES LTD
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STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2018

	Note	2018 \$	2017 \$
CURRENT ASSETS			
Cash and cash equivalents	4	1,074,622	798,101
Trade and other receivables	5	567,258	359,765
Other current assets	6	299,492	129,416
TOTAL CURRENT ASSETS		<u>1,941,372</u>	<u>1,287,282</u>
NON CURRENT ASSETS			
Property, plant and equipment	7	2,786,088	2,812,236
TOTAL NON-CURRENT ASSETS		<u>2,786,088</u>	<u>2,812,236</u>
TOTAL ASSETS		<u>4,727,460</u>	<u>4,099,518</u>
CURRENT LIABILITIES			
Trade and other payables	8	1,045,541	743,374
Provisions	9	360,620	237,442
TOTAL CURRENT LIABILITIES		<u>1,406,161</u>	<u>980,816</u>
NON-CURRENT LIABILITIES			
Trade and other payables	8	-	-
Borrowings	10	1,850,000	1,850,000
Provisions	9	-	-
TOTAL NON-CURRENT LIABILITIES		<u>1,850,000</u>	<u>1,850,000</u>
TOTAL LIABILITIES		<u>3,256,161</u>	<u>2,830,816</u>
NET ASSETS		<u>1,471,299</u>	<u>1,268,702</u>
EQUITY			
Accumulated funds		1,075,999	873,402
Reserves		395,300	395,300
TOTAL EQUITY		<u>1,471,299</u>	<u>1,268,702</u>

The balance sheet is to be read in conjunction with the audit report
and the notes to the financial statements.

COMM UNITY PLUS SERVICES LTD
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STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2018

	Accumulated Funds \$	Asset Revaluation Reserve \$	Total \$
Balance as at 1 July 2016	1,198,865	360,300	1,559,165
Loss Attributable to Entity	(325,463)	-	(325,463)
Increase in Asset Revaluation Reserve	-	35,000	35,000
Balance as at 30 June 2017	<u>873,402</u>	<u>395,300</u>	<u>1,268,702</u>
Profit Attributable to Entity	202,597	-	202,597
Increase in Asset Revaluation Reserve	-	-	-
Balance as at 30 June 2018	<u><u>1,075,999</u></u>	<u><u>395,300</u></u>	<u><u>1,471,299</u></u>

COMM UNITY PLUS SERVICES LTD
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STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2018

	Note	2018 \$	2017 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and grants		8,056,106	5,288,628
Payments to employees and suppliers		(7,589,407)	(5,396,144)
Interest received		9,994	12,759
Interest paid		(80,368)	(83,519)
Net cash generated from/(used in) operating activities	13	<u>396,325</u>	<u>(178,276)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from disposal of property, plant and equipment		-	-
Payment for purchase of property, plant and equipment		(119,804)	(65,373)
Net cash generated from/(used in) investing activities		<u>(119,804)</u>	<u>(65,373)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from borrowings		-	12,484
Repayment of borrowings		-	-
Net cash generated from/(used in) financing activities		<u>-</u>	<u>12,484</u>
Net increase/(decrease) in cash held		276,521	(231,165)
Cash and cash equivalents at beginning of financial year		798,101	1,029,266
Cash and cash equivalents at end of financial year	4	<u><u>1,074,622</u></u>	<u><u>798,101</u></u>

The cash flow statement is to be read in conjunction with the audit report and the notes to the financial statements.

COMM UNITY PLUS SERVICES LTD
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

Note 1. Statement of Significant Accounting Policies

The financial statements and notes represent those of Comm Unity Plus Services Ltd (the Company).

Basis of preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards - Reduced Disclosure Requirements of the Australian Accounting Standards Board (AASB) and the *Australian Charities and Not for Profits Commission Act 2012*. The Company is a not-for-profit Company for financial reporting purposes under Australian Accounting Standards.

Historical cost convention

The financial statements have been prepared under the historical cost convention.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of the financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

Accounting Policies

a. Property, Plant and Equipment

Freehold land and buildings, plant & equipment are brought to account at cost less, where applicable, any accumulated depreciation and impairment losses. The carrying amount of property, plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount of these assets. The recoverable amount is assessed on the basis of the expected net cash flows which will be received from the assets employment and subsequent disposal. The expected net cash flows have not been discounted to their present values in determining recoverable amounts.

The cost of fixed assets constructed within the Company includes the cost of materials, labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

Subsequent costs are included in the assets carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and the cost of the asset can be measured reliably. All other repairs & maintenance are charged to the income statement during the financial period in which they are incurred.

Increases in the carrying amount arising on the revaluation of land and buildings are credited to a revaluation reserve in equity. Decreases that offset previous increases of the same asset are charged against fair value reserves directly in equity; all other decreases are charged to the income statement.

The depreciable amount of all fixed assets including building and capitalised lease assets, but excluding freehold land, is depreciated on a straight line basis over their useful lives to the Company commencing from the time the asset is held ready for use. Properties held for investment purposes are not subject to depreciation.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at each balance sheet date. An assets carrying amount is written down immediately to its recoverable amount if the assets carrying amount is greater than its estimated recoverable amount.

COMM UNITY PLUS SERVICES LTD
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

Note 1. Statement of Significant Accounting Policies (continued)

a. Property, Plant and Equipment (continued)

Gains and losses on disposal are determined by comparing proceeds with the carrying amount. These gains and losses are included in the income statement.

The depreciation rates used for each class of depreciable assets are:

Class of Fixed Asset	Depreciation Rate
Buildings	2.50%
Computer software	30.00%
Telephone system	20.00%
Computer equipment	30.00%
Office equipment, furniture and fittings	7.50% - 30.00%
Security system	25.00%

b. Impairment of Assets

At each reporting date, the company reviews the carrying values of its assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value-in-use, is compared to the asset's carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the income statement.

Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash generating unit to which the asset belongs.

c. Leases

All leases are classified as operating leases. Minimum lease payments made under operating leases are charged as an expense in equal instalments over the accounting periods covered by the lease term.

d. Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Company commits itself to either purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transactions costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Note 1. Statement of Significant Accounting Policies (*continued*)

d. Financial Instruments (*continued*)

Classification and Subsequent Measurement

Finance instruments are subsequently measured at either of fair value, amortised cost using the effective interest rate method, or cost. *Fair value* represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as (i) the amount at which the financial asset or financial liability is measured at initial recognition (ii) less principal repayments (iii) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest method; and (iv) less any reduction for impairment.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

Financial assets at fair value through the profit & loss

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short-term profit taking, or where they are derivatives not held for hedging purposes, or when they are designated as such to avoid an accounting mismatch or to enable performance evaluation where a Company of financial assets is managed by key management personnel on a fair value basis in accordance with a documented risk management or investment strategy. Such assets are subsequently measured at fair value with changes in carrying value being included in profit or loss.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost.

Loans and receivables are included in current assets, except for those which are not expected to mature within 12 months after the end of the reporting period, which will be classified as non-current assets.

Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the entity's intention to hold these investments to maturity. They are subsequently measured at amortised cost.

Held-to-maturity investments are included in non-current assets, except for those which are expected to mature within 12 months after the end of reporting period. If during the period the Company sold or reclassified more than an insignificant amount of the held-to-maturity investments before maturity, the entire held-to-maturity investments would be tainted and reclassified as available-for-sale.

COMM UNITY PLUS SERVICES LTD
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

Note 1. Statement of Significant Accounting Policies (*continued*)

d. Financial Instruments (*continued*)

Available-for-sale Financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not capable of being classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in equity of other entities where there is neither fixed maturity nor fixed or determinable payments.

Available-for-sale financial assets are included in non-current assets, except for those which are expected to be disposed of within 12 months after the end of the reporting period.

Financial liabilities

Non-derivative financial liabilities are recognised at amortised cost, comprising original debt less principal payments and amortisation.

Fair value

Fair value is determined based on current bid prices for all quoted investments. Valuation techniques are applied to determine the fair value for all unlisted securities, including recent arm's length transactions, reference to similar instruments and option pricing models.

Impairment

At the end of each reporting period, the entity assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether an impairment has arisen. Impairment losses are recognised in the statement of comprehensive income.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expires or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are either discharged, cancelled or expired. The difference between the carrying value of the financial liability, which is extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

e. Employee Benefits

Short term benefits

The provisions for employee entitlements to wages, salaries, annual and paid maternity leave represent obligations resulting from employees' services provided up to reporting date, calculated at undiscounted amounts based on wage and salary rates, including related on-costs, which the Company expects to pay at the end of each reporting period.

Long term benefits

The provision for employee entitlements to long service leave represents the present value of the estimated future cash outflows to be made resulting from employees' services provided up to reporting date.

Superannuation

Superannuation contributions are made by the Company to approved superannuation funds for all employees. The costs are charged as employee expenses as they are incurred. The Company has no legal obligation to cover any shortfall in the superannuation funds' obligations to provide benefits to employees on retirement.

COMM UNITY PLUS SERVICES LTD
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

Note 1. Statement of Significant Accounting Policies (*continued*)

f. Provisions

Provisions are recognised when the Company has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

g. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within short term borrowings in current liabilities in the statement of financial position.

h. Revenue

Revenue comprises income from the provision of government grants, client contributions and donations. Revenue from major products and services is shown in Note 2.

Government Grants

A number of the organisation's programs are supported by grants received from the Federal, State and Local Governments.

Where conditions are attached to a grant which must be satisfied before the organisation is eligible to receive the contribution, recognition of the grant as revenue is deferred until those conditions are satisfied.

Revenue from a non-reciprocal grant that is not subject to conditions is recognised when the organisation obtains control of the funds, economic benefits are probable and the amount can be measured reliably.

If the organisation receives a non-reciprocal contribution of an asset from a government or other party for no nominal considerations, the asset is recognised at fair value and a corresponding amount of revenue is recognised.

h. Revenue (*continued*)

Client Contributions

Fees charged services provided to clients are recognised when the service is rendered.

Donations

Donations collected, are recognised as revenue when the organisation gains control, economic benefits are probable and the amount of the donation can be measured reliably.

Interest Received

Interest revenue is recognised on a time proportional basis taking into account the interest rates applicable to the financial assets.

All receipts are stated net of Good and Services Tax.

COMM UNITY PLUS SERVICES LTD
ACN 603 318 494
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

Note 1. Statement of Significant Accounting Policies (*continued*)

i. Trade and Other Payables

Trade and other payables represent the liabilities for goods and services received by the Company that remain unpaid at the end of the reporting period. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

j. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a net basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows excluded from the receipts from customers or the payments to suppliers.

k. Income Tax

By virtue of its aims as set out in the constitution, the Company qualifies as an organisation specifically exempt from income tax under Section 50-45 of the *Income Tax Assessment Act 1997*.

l. Comparative Figures

Where required by Accounting Standards, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When an entity applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements, a statement of financial position as at the beginning of the earliest comparative period must be disclosed.

m. Critical Accounting Estimates and Judgements

The direction evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information.

Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Company.

Key Estimates - Impairment (General)

The Company assesses impairment at each reporting date by evaluating conditions specific to the Company that may lead to impairment of assets.

Where an impairment trigger exists, the recoverable amount of the asset is determined.

Key Judgements - Provision for Impairment of Receivables

The management believe that \$6,733 of the debt may be unrecoverable, and therefore a provision for impairment has been made.

COMM UNITY PLUS SERVICES LTD
ACN 603 318 494
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

	2018	2017
	\$	\$
Note 2. Operating Activities: Revenues		
Grants and other funding income	7,989,631	5,050,130
Corporate services income	134,550	197,215
Fees received	314,213	51,784
Other income	12,968	14,084
Interest received	9,994	12,759
Total revenues	8,461,356	5,325,972

Note 3. Operating Activities: Expenses

Depreciation of non-current assets	145,951	150,610
Salaries and wages	4,987,360	3,526,484
Superannuation	449,817	318,628

Key Management Personnel Remuneration

Key management of the Association are the members of the Board of Management, the Chief Executive Officer and Senior Executive Managers. Included in salaries and wages above is the following key management personnel remuneration:

Key management personnel remuneration	694,042	690,033
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Note that the Board of Management are not financially remunerated.

Note 4. Cash and Cash Equivalents

Cash on hand	8,382	1,250
Commonwealth Bank of Australia - Trading Cheque Account	86,959	2,213
Commonwealth Bank of Australia - Term Deposit Account	9,473	9,197
Commonwealth Bank of Australia - Term Deposit Account	480,584	473,604
Commonwealth Bank of Australia - Saver Account	443,081	236,999
Commonwealth Bank of Australia - Society Cheque Account	11,692	40,879
Commonwealth Bank of Australia - Cash Management Account	1,451	959
Commonwealth Bank of Australia - Term Deposit Account	33,000	33,000
	1,074,622	798,101

Reconciliation of Cash

Cash at the end of the financial year as shown in the cash flow statement is reconciled to items in the balance sheet as follows:

Cash and cash equivalents	1,074,622	798,101
	1,074,622	798,101

COMM UNITY PLUS SERVICES LTD
ACN 603 318 494
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

	2018	2017
	\$	\$
Note 5. Trade and Other Receivables		
Trade debtors and grants receivable	573,991	362,091
Less: provision for doubtful debts	(6,733)	(2,326)
	<u>567,258</u>	<u>359,765</u>
Note 6. Other Current Assets		
Sundry receivables	179,527	853
Other receivables	-	39,428
Prepayments	84,202	48,955
Rental bonds	35,763	40,180
	<u>299,492</u>	<u>129,416</u>
Note 7. Property, Plant and Equipment		
Freehold Land and Buildings		
Land at valuation	615,000	615,000
Buildings and land at valuation	2,174,292	2,091,382
Accumulated depreciation	(124,702)	(51,807)
	<u>2,664,590</u>	<u>2,654,575</u>
Computer and Office Equipment		
At cost	167,390	162,860
Accumulated depreciation	(158,920)	(137,884)
	<u>8,470</u>	<u>24,976</u>
Telephone System		
At cost	41,030	41,030
Accumulated depreciation	(37,989)	(31,382)
	<u>3,041</u>	<u>9,648</u>
Office Equipment		
At cost	194,240	161,877
Accumulated depreciation	(99,687)	(70,362)
	<u>94,553</u>	<u>91,515</u>
Software Pool		
At cost	26,560	26,560
Accumulated depreciation	(25,774)	(13,811)
	<u>786</u>	<u>12,749</u>
Motor Vehicle		
At cost	33,002	33,002
Accumulated depreciation	(18,354)	(14,229)
	<u>14,648</u>	<u>18,773</u>
Capital works in progress	-	-
Total Property, Plant and Equipment	<u>2,786,088</u>	<u>2,812,236</u>

(i) The revaluation of land was performed by an independent valuer.

COMMUNITY PLUS SERVICES LTD
ACN 603 318 494
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

Note 7. Property, Plant and Equipment (continued)

(b) Reconciliation of movement in carrying values

	Land and Buildings	Computer and Office Equipment	Telephone System	Office Equipment	Software Pool	Motor Vehicle	Total Property, Plant and Equipment
Written down value at 1 July 2016	2,662,942	59,991	18,617	89,281	8,744	22,898	2,862,473
Additions	8,440	15,286	-	25,840	15,807	-	65,373
Revaluations	35,000	-	-	-	-	-	35,000
Disposals	-	-	-	-	-	-	-
Depreciation expense	(51,807)	(50,301)	(8,969)	(23,606)	(11,802)	(4,125)	(150,610)
Written down value at 30 June 2017	2,654,575	24,976	9,648	91,515	12,749	18,773	2,812,236
	Land and Buildings	Computer and Office Equipment	Telephone System	Office Equipment	Software Pool	Motor Vehicle	Total Property, Plant and Equipment
Written down value at 1 July 2017	2,654,575	24,976	9,648	91,515	12,749	18,773	2,812,236
Additions	82,911	4,530	-	32,363	-	-	119,804
Revaluations	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-
Depreciation expense	(72,896)	(21,036)	(6,607)	(29,325)	(11,963)	(4,125)	(145,952)
Written down value at 30 June 2018	2,664,590	8,470	3,041	94,553	786	14,648	2,786,088

COMM UNITY PLUS SERVICES LTD
ACN 603 318 494
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

	2018	2017
	\$	\$
Note 8. Trade and Other Payables		
Current - Unsecured		
Trade creditors	240,486	53,873
Accrued expenses	278,767	118,967
Income received in advance	355,735	399,845
Superannuation payable	37,467	25,737
GST payable	63,948	101,602
Payroll clearing account	-	1,677
PAYG withholding tax payable	62,830	39,389
Commonwealth Bank of Australia - credit cards	6,308	2,284
	<u>1,045,541</u>	<u>743,374</u>
Non-Current - Unsecured		
Other payables	-	-
	<u>1,045,541</u>	<u>743,374</u>
Financial liabilities at amortised cost classified as trade and other payables		
Trade and other payables		
- Total current	1,045,541	743,374
- Total non-current	-	-
	<u>1,045,541</u>	<u>743,374</u>
Note 9. Provisions		
Current		
Annual leave	220,560	139,705
Long service leave	140,060	97,737
	<u>360,620</u>	<u>237,442</u>
Non-Current		
Long service leave	-	-
	<u>-</u>	<u>-</u>
Note 10. Borrowings		
Non-Current		
Commonwealth Bank of Australia - mortgage loan	1,850,000	1,850,000
	<u>1,850,000</u>	<u>1,850,000</u>
<p>The mortgage loan is secured by First Registered First Mortgage by the Commonwealth Bank of Australia over property situated at 822 & 824 Ballarat Road, Deer Park VIC 3023. This loan is for a 3 year term until November 2020 and is interest only and will not be called by the Bank within the next 12 months.</p>		

COMM UNITY PLUS SERVICES LTD
ACN 603 318 494
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

	2018	2017
	\$	\$
Note 11. Leasing Commitments		
Operating Lease Commitments		
The organisation's future operating lease payments are as follows:		
Payable - Minimum Lease Payments		
- no later than 12 months	556,995	573,631
- between 12 months and 5 years	261,333	299,808
- greater than 5 years	-	-
	818,328	873,438
The property lease commitments are non-cancellable operating leases with lease terms between one and five years. Increases in lease commitments may occur in line with CPI or market rent reviews in accordance with the agreements.		
Note 12. Capital Commitments		
Future capital commitments include the following:		
IT infrastructure upgrade	71,245	138,922
	71,245	138,922
The Company is committed to \$71,245 further IT infrastructure spending in the 2019/2020 year and \$43,507 in the 2020/2021 year.		
Note 13. Cash Flow Information		
(a) Reconciliation of Cash Flow from Operations with Profit after		
Operating surplus/(deficit)	202,597	(325,463)
<u>Non-cash flows in profit</u>		
Depreciation	145,951	150,610
(Profit)/loss on disposal of property, plant and equipment	-	-
<u>Changes in assets and liabilities</u>		
(Increase)/decrease in trade and other receivables	(172,472)	(62,070)
Increase/(decrease) in doubtful debt provision	4,407	211
(Increase)/decrease in accrued income	(178,674)	(853)
(Increase)/decrease in prepayments and rental bonds	(30,830)	14,174
Increase/(decrease) in trade and other payables	302,168	62,449
Increase/(decrease) in provisions	123,178	(17,334)
Cash flow from operations	396,325	(178,276)

COMM UNITY PLUS SERVICES LTD
ACN 603 318 494
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

Note 14. Financial Risk Management

a. Financial Risk Management

The Company's financial instruments consist mainly of deposits with banks, local money market instruments, short-term investments, accounts receivable and payable and bank loans.

The Company does not have any derivative instruments at 30 June 2018.

The totals for each category of financial instruments, measured in accordance with AASB 139 as detailed in the accounting policies to these financial statements, are as follows:

	Note	2018 \$	2017 \$
Financial Assets			
Cash and cash equivalents	4	1,074,622	798,101
Loans and receivables	5	567,258	359,765
		<u>1,641,880</u>	<u>1,157,866</u>
Financial Liabilities			
Trade and other payables	8	1,045,541	743,374
		<u>1,045,541</u>	<u>743,374</u>

(i) Credit Risk

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognised financial assets is the carrying amount, net of any provisions for doubtful debts, as disclosed in the Statement of Financial Position and notes to the financial statements.

(ii) Liquidity Risk

The Company manages liquidity risk by monitoring forecast cash flows and ensuring that adequate borrowing facilities are maintained.

(iii) Interest Rate Risk

The finance committee meets on a regular basis to analyse the interest rate exposure in the context of the most recent economic conditions and forecasts.

	2018 \$	2017 \$
Note 15. Contribution of Assets		
<i>Federal Government Grant Funding</i>		
Department of Social Services	328,064	319,113
Victoria Legal Aid	273,996	265,200
Attorney General Department	39,357	24,701
Department of Education and Training	4,191,921	1,873,610
<i>State Government Grant Funding</i>		
Department of Health and Human Services	120,783	114,835
Department of Education and Training - ACFE	385,428	324,722
Department of Education and Training - Concessions	66,551	64,268
Department of Education and Training - Skills First	1,475,340	1,159,606

COMMUNITY PLUS SERVICES LTD
ACN 603 318 494
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

	2018 \$	2017 \$
Note 15. Contribution of Assets (continued)		
Victoria Legal Aid	800,615	646,080
LSB - Mortgage Stress	-	87,750
Legal Student Placements	7,000	10,400
Department of Justice	117,938	28,744
Local Government Grant Funding		
Brimbank City Council Grants	23,000	16,511
Miscellaneous Grant Funding		
Project Auto	18,000	-
The Ross Trust	30,000	15,000
Federation of Community Legal Centres	41,638	-
Relationships Australia	50,000	-
VET Development Centre	20,000	-
Note 16. Victoria Legal Aid Compulsory Disclosure		
Breakdown of income from Victoria Legal Aid		
Commonwealth Income for the Financial Year	273,996	265,200
Victorian State Income for the Financial Year	687,452	646,080
SACS ERO Extra Income Carried Forward	43,161	-
Service Generated Income	7,238	11,690
VLA Clean Slate Project Income carried forward	60,000	-
VLA Western Legal Assistant Forum (WLAF) Project carried forward	10,000	-
Total Income from Victoria Legal Aid	<u>1,081,847</u>	<u>922,970</u>
Grants from Victoria Legal Aid being carried forward to 2018/2019 financial year:		
SACS ERO Extra Income from 2012 to 2016 Financial Years	43,166	86,327
	<u>43,166</u>	<u>86,327</u>

COMM UNITY PLUS SERVICES LTD
ACN 603 318 494
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

	2018	2017
	\$	\$
Note 16. Victoria Legal Aid Compulsory Disclosure (continued)		
<u>Specific CLSP Assets</u>		
Computer equipment	18,916	2,334
less accumulated depreciation	<u>(15,471)</u>	<u>(423)</u>
	<u>3,445</u>	<u>1,910</u>
Office equipment	8,140	8,140
less accumulated depreciation	<u>(8,140)</u>	<u>(8,140)</u>
	<u>-</u>	<u>-</u>
Telephone system	8,420	8,420
less accumulated depreciation	<u>(8,420)</u>	<u>(7,710)</u>
	<u>-</u>	<u>709</u>
Motor vehicle	33,002	33,002
less accumulated depreciation	<u>(18,354)</u>	<u>(14,229)</u>
	<u>14,648</u>	<u>18,773</u>
TOTAL CLSP assets	68,477	51,895
less accumulated depreciation	<u>(50,385)</u>	<u>(30,502)</u>
	<u>18,093</u>	<u>21,393</u>
Written down value of total CLSP assets at 30 June 2018	<u>18,093</u>	<u>21,393</u>

Details of changes in CLSP assets (including purchases, sales and depreciation), legal commitments for future years and any CLSP allowable surplus and excess surplus are shown clearly in either reports or Notes to Accounts.

Income Received in Advance (See Note 8)

SACS ERO Extra Income from 2012 to 2016 Financial Years	43,166	86,327
VLA Strategic Grant - Clean Slate Funding	-	60,000
VLA Strategic Grant - Western Legal Assistant Forum (WLAF)	-	10,000
Department of Education - ACFE Funding July 18 - Sep 18	82,509	74,856
Department of Education - ACFE CAIF Project 2018-2019	40,000	36,667
Department of Education - ACFE LEAP Project 2018-2019	24,928	-
Department of Justice - Legal Assistance Grant	22,500	11,204
Attorney General Department - 1 July 18 - 30 June 19	30,461	39,357
Department of Justice - Family Violence lawyer Grant	22,500	18,833
Department of Justice - Health Justice Partnership Grant	22,500	13,043
The R E Ross Trust	15,000	15,000
Skills First - Reconnect Funding	46,605	14,000
Asylum Seeker Language and Literacy Program	5,566	20,558
	<u>355,735</u>	<u>399,845</u>

Note 17. Company's Details

The registered office of the company is:

822 Ballarat Road
DEER PARK VIC 3023

The principal place of business of the company is:

822 Ballarat Road
DEER PARK VIC 3023

**COMM UNITY PLUS SERVICES LTD
ACN 603 318 494
DIRECTORS' DECLARATION**

The responsible persons declare that in the responsible persons' opinion:

1. there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
2. the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2013*.

Chairperson



Susanne Legena

Treasurer



Greg Bowers

Dated this

21st day of November 2018

127 Paisley Street
Footscray VIC 3011
Australia

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COMM UNITY PLUS SERVICES LTD
ACN 603 318 494
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

Opinion

I have audited the accompanying financial report of Comm Unity Plus Services Ltd (the Company), which comprises the statement of financial position as at 30 June 2018, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information and the statement by the Board of Directors.

In my opinion, the accompanying financial report of Comm Unity Plus Services Ltd is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- i. giving a true and fair view of the company's financial position as at 30 June 2018 and of its performance and cash flows for the year ended on 30 June 2018; and
- ii. complying with Australian Accounting Standards- Reduced Disclosure Requirements and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of my report. I am independent of the Company in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled our other ethical responsibilities in accordance with the Code.

I confirm that the independence declaration required by the *Australian Charities and Not-for-profits Commission Act 2012*, which has been given to the directors of the Company would be on the same terms if given to the directors as at the time of this auditor's report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Corporation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Corporation's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the registered entity's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the responsible entities.

Conclude on the appropriateness of the responsible entities use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the registered entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the registered entity to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that I identify during my audit.

Name of Auditor: Frederik R.L. Eksteen

Address: Collins & Co
127 Paisley Street
Footscray VIC 3011

Date: 21 November 2018

COMM UNITY PLUS SERVICES LTD
ACN 603 318 494
DETAILED INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 30 JUNE 2018

	Note	2018 \$	2017 \$
REVENUE			
Grants		7,989,631	5,050,130
Federal Government grants		4,833,338	2,482,624
State Government grants		2,973,655	2,535,995
Local Government grants		23,000	16,511
Miscellaneous grants		159,638	15,000
Fees		314,213	51,784
Course fees		299,448	32,041
Child contact service fees		14,765	16,112
Course materials		-	2,209
Facility fees		-	1,378
Training income		-	44
Corporate Services Income		134,550	197,215
Bookkeeping service fees		64,520	69,443
External Corporate Services		17,886	-
Rental income		52,144	127,772
Other Income		22,962	26,843
Interest received		9,994	12,759
Legal costs recovered		-	2,123
Miscellaneous income		12,968	11,961
TOTAL REVENUE		8,461,356	5,325,972
EXPENDITURE			
Depreciation and Amortisation		145,951	150,610
Employee Benefit Expenses		5,593,911	3,978,365
Consultancy fees		27,986	104,528
Corporate Services Expense		1,312,156	-
Holiday pay and long service leave		82,872	(17,334)
Salaries and on-costs		3,762,683	3,526,484
Superannuation contributions		362,338	318,628
WorkCover		33,530	29,252
Payroll processing fees		12,346	16,807
Interest Paid on Building Loan & Overdraft		80,368	83,519
IT Infrastructure Upgrade Lease Charges		31,009	-
Lease Expenditure		992,493	661,027
Rent		881,501	565,614
Outgoings		70,609	65,191
Venue hire		40,383	30,222

COMM UNITY PLUS SERVICES LTD
ACN 603 318 494
DETAILED INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 30 JUNE 2018

	Note	2018 \$	2017 \$
Loss on Sale of Property, Plant & Equipment		-	-
Program Resources		299,927	194,736
Program resources		40,004	15,574
Special program expenses		-	87,797
Translation services		1,645	7,335
Subscriptions		26,715	27,863
Staff training, conferences and seminars		51,599	56,167
VET program expenses		179,964	-
Data Management Fees		166,008	113,948
Other Expenses		949,092	469,230
Accounting, audit and administration fees		15,300	11,335
Advertising		19,021	10,605
Bad debts		4,407	211
Bank charges		5,814	3,628
Busines Strategy		70,090	-
Catering and meeting costs		7,930	11,824
Cleaning		47,878	50,786
Computer software and maintenance		169,616	35,664
Consultants		74,778	-
Donations		-	33
Furniture and equipment		23,973	18,958
General expenses		(2,365)	728
Insurance		19,728	12,167
Internet and web		156,412	23,517
Legal and secretarial expenses		233	300
Light and power		46,516	32,145
Motor vehicle expenses		3,189	1,334
Postage and freight		8,438	6,949
Printing and stationery		69,024	45,109
Rates and taxes		3,786	25,619
Recruitment expenses		35,351	32,712
Relocation expenses		3,616	335
Repairs and maintenance		41,146	36,751
Security costs		1,759	1,928
Staff amenities		17,828	8,926
Storage fees		11,224	10,602
Telephone and fax		70,832	70,315
Travel and accommodation		6,030	9,370
Waste disposal		14,875	7,379
Website		2,663	-
SURPLUS/ (DEFICIT) FOR THE YEAR		202,597	(325,463)